

OVERVIEW OF BUDGET

FUND: CSA 70 P-6 EL MIRAGE (SYP-212)
ACTIVITY: PARK & RECREATION

I. GENERAL PROGRAM STATEMENT

County Service Area 70, Improvement Zone P-6, El Mirage, was approved by the Board of Supervisors on October 15, 1990. On March 5, 1991, voters approved a service charge for park and recreation services not to exceed \$9 per parcel. The District administers a Senior Nutrition/Socialization Program, for which it is reimbursed.

II. BUDGET & WORKLOAD HISTORY

<u>BUDGET HISTORY</u>	Actual 01/02	Budget 02/03	Estimated 02/03	Budget 03/04
Total Appropriation	45,974	96,238	49,044	82,259
Total Revenue	37,174	60,314	57,939	37,440
Fund Balance	44,724	35,924	35,924	44,819
Budgeted Staffing		0		0
<u>WORKLOAD INDICATORS</u>				
Parks - User/Service Population	3,710	3,710	3,710	3,710

Estimated expenditures are less than total appropriations by 47,194. This was due to 34,165 in unexpended reserves and contingencies, 11,745 salary and benefit savings from delayed filling of budgeted position, and 1,284 net other savings.

III. HIGHLIGHTS OF RECOMMENDED PROGRAM FUNDED ADJUSTMENTS

A. STAFFING CHANGES

None

B. PROGRAM CHANGES

None

C. OTHER CHANGES

None

D. FEE CHANGES

None

CSA 70 P-6 EL MIRAGE (SYP-212)**ANALYSIS OF 2003-04 BUDGET**

	A+C			D+E		
	A	B	C	D	E	F
	2002-03			2003-04		
	Adopted Budget	Year End Estimates	Mid Year Appropriation Changes	Board Approved Base Budget	Recommended Program Funded Adjustments	Proposed Budget
Appropriations						
Salaries and Benefits	22,793	21,657	0	22,793	3,778	26,571
Services and Supplies	39,082	27,337	0	39,082	(9,874)	29,208
Central Computer	198	50	0	198	(130)	68
Other Charges	0	0	0	0	0	0
Structures and Improvements	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
Lease Purchase-Vehicles	0	0	0	0	0	0
Operating Transfers Out	0	0	0	0	158	158
Inter-Fund Transfers Out	0	0	0	0	0	0
Reserves and Contingencies	34,165	0	0	34,165	5,089	39,254
Total Expenditure Authority	96,238	49,044	0	96,238	(979)	95,259
Less:						
Reimbursements	0	0	0	0	(13,000)	(13,000)
Total Appropriation	96,238	49,044	0	96,238	(13,979)	82,259
Revenue						
Taxes	33,400	33,400	0	33,400	0	33,400
Current Services	300	0	0	300	540	840
Use of Money and Property	3,500	2,190	0	3,500	(300)	3,200
State, Federal or Gov't Aid	0	0	0	0	0	0
Other Revenue	0	(285)	0	0	0	0
Operating Transfers In	23,114	22,634	0	23,114	(23,114)	0
Total Revenue	60,314	57,939	0	60,314	(22,874)	37,440
Other Financing Sources	0	0	0	0	0	0
Fund Balance	35,924	35,924	0	35,924	8,895	44,819
Total Sources	96,238	93,863	0	96,238	(13,979)	82,259
Budgeted Staffing	0.00			0.00		0.00

CSA 70 P-6 EL MIRAGE (SYP-212)**MID-YEAR APPROPRIATION CHANGES**

0	100 Series	Salaries and Benefits	No Mid-Year Change
0	200 Series	Services and Supplies	No Mid-Year Change
0	241 Series	Central Computer	No Mid-Year Change
0	400 Series	Structures and Improvements	No Mid-Year Change
0	500 Series	Operating and Inter-fund Transfers	No Mid-Year Change
0	600 Series	Reserves and Contingencies	No Mid-Year Change

RECOMMENDED FUNDED ADJUSTMENTS**APPROPRIATIONS**

<u>Salaries and Benefits</u>	3,778	Anticipated increase in extra-help staffing needs.
<u>Services and Supplies</u>	(9,874)	(5,811) general maintenance as projects were completed in FY 2002/03, (2,624) decrease food sr. lunch program, (1,439) net other.
<u>Central Computer</u>	(130)	Decrease estimated per County ISD.
<u>Other Charges</u>	0	
<u>Structures/Improvements</u>	0	
<u>Equipment</u>	0	
<u>Vehicles</u>	0	
<u>Lease Purchase-Vehicles</u>	0	
<u>Operating Transfers Out</u>	158	CSA 70 SKV 105 equipment replacement reserves.
<u>Inter-Fund Transfers Out</u>	0	
<u>Reserves and Contingencies</u>	5,089	Contingencies retained for future budget requirements.
<u>Reimbursements</u>	(13,000)	In accordance with GASB, reclassification of ECD Lunch Program reimbursements from operating transfers in (13,000).
Total Appropriations	<u>(13,979)</u>	

REVENUES

<u>Taxes</u>	0	
<u>Current Services</u>	540	Fees received from senior lunch program
<u>Use of Money and Property</u>	(300)	Decrease in rents and concessions, and interest earned on cash balance at County Treasurer.
<u>State and Federal Aid</u>	0	
<u>Other Revenue</u>	0	
<u>Operating Transfer In</u>	(23,114)	In accordance with GASB, reclassification of ECD Lunch Program monies to reimbursements (15,000); decrease in 03/04 Lunch Program Revenue (8,114).
Total Revenues	<u>(22,874)</u>	